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PATENT Attorney Docket No.: 12553/130

Response Under 37 C.F.R. § 1.116

Expedited Procedure Examining Group: 3729

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT : Naoto MATONO

SERIAL NO. : 10/802,596

FILING DATE : March 16, 2004

FOR : A METHOD FOR MANUFACTURING

A MAGNETIC HEAD

ART UNIT : 3729

EXAMINER : Anthony D. TUGBANG

M/S: AF

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE TO FINAL OFFICE ACTION UNDER 37 C.F.R. § 1.116

Dear Sir:

The following amendments and remarks below are respectfully submitted in response to the Office Action dated May 16, 2008.

Amendments to the Claims are reflected in the listing of claims which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.